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SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

ELIAS C. ALVORD (1942)
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December 29, 2009

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract 3-8559 Rider 7

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 18, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC
620 North Second Street
St. Charles, Missouri 63301

[Lessee: Flint Hills Resources LP
4111 East 37th Street North
Wichita, KS 67220

]

Section Chief
December 29, 2009
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A description of the railroad equipment covered by the enclosed document
is:

50 railcars: SHPX 458426 - SHPX 458475.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', followed by a horizontal line.

Robert W. Alvord

RWA/sem
Enclosures

MEMORANDUM OF LEASE

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Flint Hills Resources LP, a Delaware Limited Partnership ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

RECORDATION NO. 28215 FILED

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SURFACE TRANSPORTATION BOARD

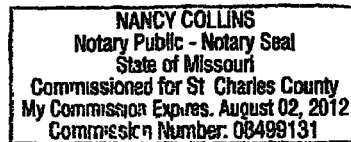
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

By: *Umesh Choksi*
Name: Umesh Choksi
Title: CFO & Treasurer

STATE OF MISSOURI)
) ss.:
COUNTY OF ST. CHARLES)

On this 18th day of Dec, 2009, before me, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the CFO & Treasurer of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



Nancy Collins
Notary Public
My commission expires on 8/2/2012

Schedule A

Equipment

Flint Hill Resources, LP

Contract 3-8559 rider 7 dated 8/30/07

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	SHPX	458426
	Hopper	SHPX	458427
	Hopper	SHPX	458428
	Hopper	SHPX	458429
	Hopper	SHPX	458430
	Hopper	SHPX	458431
	Hopper	SHPX	458432
	Hopper	SHPX	458433
	Hopper	SHPX	458434
	Hopper	SHPX	458435
	Hopper	SHPX	458436
	Hopper	SHPX	458437
	Hopper	SHPX	458438
	Hopper	SHPX	458439
	Hopper	SHPX	458440
	Hopper	SHPX	458441
	Hopper	SHPX	458442
	Hopper	SHPX	458443
	Hopper	SHPX	458444
	Hopper	SHPX	458445
	Hopper	SHPX	458446
	Hopper	SHPX	458447
	Hopper	SHPX	458448
	Hopper	SHPX	458449
	Hopper	SHPX	458450
	Hopper	SHPX	458451
	Hopper	SHPX	458452
	Hopper	SHPX	458453
	Hopper	SHPX	458454
	Hopper	SHPX	458455
	Hopper	SHPX	458456
	Hopper	SHPX	458457
	Hopper	SHPX	458458
	Hopper	SHPX	458459

Schedule A

Equipment

Flint Hill Resources, LP

Contract 3-8559 rider 7

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	SHPX	458460
	Hopper	SHPX	458461
	Hopper	SHPX	458462
	Hopper	SHPX	458463
	Hopper	SHPX	458464
	Hopper	SHPX	458465
	Hopper	SHPX	458466
	Hopper	SHPX	458467
	Hopper	SHPX	458468
	Hopper	SHPX	458469
	Hopper	SHPX	458470
	Hopper	SHPX	458471
	Hopper	SHPX	458472
	Hopper	SHPX	458473
	Hopper	SHPX	458474
	Hopper	SHPX	458475

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CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document

Dated

12/29/09



Robert W Alvord